

REVENUE OFFICER I**NATURE OF WORK IN THIS CLASS:**

This is entry level technical tax work involving routine collection of delinquent taxes, the securing of delinquent returns and the gathering of information pertinent to accounts and returns being pursued under the Internal Revenue Code and the Government Code of Guam.

Employees in this class receive on-the-job training on tax laws, regulations, procedures and techniques of collection, enforcement and return compliance. Work assignments are designed to provide experience and exposure in the tax collection and assessment processes. Employees assigned to the office force perform work independently after initial training and employees assigned to the field force work with higher level officers in a trainee capacity on non-routine, complex developmental assignments.

ILLUSTRATIVE EXAMPLES OF WORK: (Any one position may not include all the duties listed, nor do the examples cover all the duties which may be performed.)

Contacts taxpayers by telephone and correspondence, schedules appointment for interview in office; explains filing requirements and advices of delinquent status and the penalty provisions or enforcement procedures which may be enforced.

Receives payments and delinquent returns; computes taxes, penalties and interest due; demands full payment or recommends part payment agreements depending upon the taxpayers financial condition and ability to pay.

Prepares and processes tax liens, notices of levy and warrants and other legal documents needed to protect the interest of the government.

Performs routine research to determine taxpayer's sources of funds and location of assets.

Handles routine tax inquiries received and assists walk-in taxpayers and tax representatives.

Reconciles accounts to be worked on with accounting ledgers; verifies validity of assessments by reference to documents of original entry.

Provides assistance to senior Revenue Officer as required.

Maintains records and prepares reports.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES, AND SKILLS:

Knowledge of common business and office practices.

Ability to learn and apply pertinent tax laws, regulations, procedures and other program guidelines.

Ability to compute tax liabilities, interests and penalties.

Ability to use judgment in securing delinquent returns and enforcing collection procedures.

Ability to work effectively with employees and the public.

Ability to communicate effectively, orally and in writing.

Ability to operate adding and calculating machines.

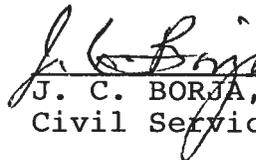
Ability to maintain records and prepare reports.

MINIMUM EXPERIENCE AND TRAINING:

- a) Two years of experience in collection work involving delinquent accounts, claims processing, or fiscal clerical, or related work and graduation from high school; or
- b) Any equivalent combination of experience and training which provides the minimum knowledge, abilities and skills.

AMENDED: October, 1984

PAY RANGE: 23



J. C. BORJA, Executive Director,
Civil Service Commission